

In the Abstract:

Please amend the abstract as follows:

An inductor element 100 capable of functioning properly on a substrate [is provided. An inductor element 100] includes two similarly shaped conductors such as spiral conductors 120, 122 formed on the surface of a semiconductor substrate 110. The upper conductor 120 and the lower conductor 122 have substantially the same shape, and the inner end of the conductor 120 is connected electrically with the outer end of the conductor 122. The outer and inner ends of the conductor 120 are connected with lead wires 130, 132, respectively, and the lead wire 132 connected to the inner end is led between the lower conductor 122 and the semiconductor substrate 110 to the periphery of the substrate.